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TAXATION AND BUREAUCRACY IN THE DECLINING EMPIRE

Mistakes in the imposition of taxes and in the use of their proceeds had been a chief cause of the social troubles which prepared the downfall of the Roman Republic. Similar mistakes were not least among the causes of the decline and collapse of the united Empire. Its resources, impaired though they had been by the civil wars, might have sufficed Augustus and his successors for the administration, consolidation and aggressive defence of the realm. In fact, there never was a sufficient army, never an efficient navy, while the burdens of taxation grew to be a self-destroying oppression.

Peace at the price of liberty, monarchy rather than self-government, had been the choice of Rome. The rule of a Cæsar rather than despotic exploitation by rival demagogic adventurers had been the eager desire of Provincials everywhere after Actium. But from the beginning both the financial and the military organizations of Augustus had in them elements of weakness inherited from the city-state, and the country folk were never destined to shake off their subordination to the interests of the great landlords, often absentees, of the capitalists and of the proletarians. Already in the time of Tiberius law itself distinguished between '*honestiores*' and '*humiliores*',¹ those who might command respect and those who must show it. Already the small middle class was going the way of the free peasantry. Even in 79 there had not been resilience enough in the nation's commercial spirit to undertake the rebuilding of Herculaneum or Pompeii. And yet for nearly two centuries men were still to think the imperial institution an unquestionable blessing. Apian, writing about 160, says that "people have advanced to the very height of happiness".² The orator Aristides, the philosopher Epictetus, the scholar Herodian are all of much the same mind, as Philo the theosophist had been in his earlier day. Even the Christian Tertullian, and after he had known a Com-

¹ Julius Paulus: *Sent.*, V, 25, 1. ² *Proemion*, 7 (*eudaimonian asphalē*).

modus, could write defiantly that "every day the world becomes better known, better filled, more wealthy".³ A feeling of assured well-being was general. The towns of Italy let their walls fall into decay.⁴

This illusion of prosperity lasted to the time of Caracalla (211-217). After that it should never have been possible to mistake the advance of ill till the empire fell miserably asunder at the death of Theodosius (395). Centralization, bureaucracy, multiplex and strangling official interventions with private initiative, misguided finance, misplaced taxation, interacting with moral and social factors of which they were in part result, in part cause, accomplished their perfect work. Slavery first struck industry with its blight, then under new guises, as agricultural serfdom and hereditary occupational compulsion, dragged the whole social fabric to collapse. Seldom can the reactions of economics and politics be more clearly traced, seldom has social retrogression been more uninterrupted or more complete.⁵

Local self-government as represented in the Roman municipia had been the greatest political achievement of antiquity. Public

³ *De anima*, 30. Compare Cyprian: *De hab. virg.*, 23.

⁴ The chief studies apart from sources to which reference is hereafter made are these: Bury, J. B.: *A History of the Later Roman Empire from Arcadius to Irene* (395-800), London, 1889; *A History of the Eastern Roman Empire from the Fall of Irene to the Accession of Basil* (802-876), London, 1912; Cagnat, R.: *Étude historique sur les impôts chez les Romains jusqu'à l'invasion des barbares*, Paris, 1892; Corra, L.: *Di alcune imposte dei Romani*, Turin, 1897; Crawford, S.: *Synesius the Hellene*, London, 1901; Daremberg et Saglio, *Dictionnaire des antiquités*, Paris, 1873, ff.; Dill, S.: *Roman Society from Nero to Marcus Aurelius*, London, 1905, and *Roman Society in the Last Century of the Empire*, London, 1910; Fustel de Coulanges: *Recherches sur quelques problèmes d'histoire*, Paris, 1894; Leo, F.: *Die Capitatio Plebeia und die Capitatio Humana in römischen-byzantinischen Steuerrecht*, Berlin, 1900; Pauly-Wissowa: *Realencyclopädie der klassischen Wissenschaft*, Stuttgart, 1884 ff.; Reid, J.: *The Municipalities of the Roman Empire*, Cambridge, 1913; Rostowzew, M.: *Studien zur Geschichte des römischen Kolonates*, Leipzig, 1910; Salvioli, P.: *Le Capitalisme dans le monde antique*, Paris, 1907; Seeck, O.: *Geschichte des Untergangs der antiken Welt*, Berlin, 1889 ff., and *Die Schatzordnungen des Diocletians* (in *Zeitschrift für Social- und Wissenschaftsgeschichte*, Weimar, 1896); Thibault, F.: *Les impôts indirects sous l'empire romain*, Paris, 1900; Walzing, J.: *Étude historique sur les corporations professionnelles chez les Romains*, Brussels, 1885 ff.

⁵ Seeck, II, 311-327.

life had been municipally organized everywhere. To collect imperial taxes through the cities seemed as natural as it was convenient. In practice it led to a bureaucratic intervention of the central authorities in local affairs which undermined the municipia while the centralization of fiscal administration displayed all the weakness of an hypertrophied state. By 250 it had become plain that the frontier forces were insufficient and quite as plain that no funds were to be had to increase them or even to satisfy the demands of a mercenary soldiery which since its pampering by Septimius Severus had become an obvious cancer of empire. Yet while the most essential functions of government were neglected imperial taxation was so abused that the decurial office, once the goal of civil ambition, had become a burden without honor and municipal government could be accounted hardly more than a fiscal agent of the central power.⁶

The resources of the empire in its first centuries had been assessed for taxation both unintelligently and inequitably. Rural property was overburdened, rural interests neglected. Methods of collection, whether in specie or in kind, were very wasteful even had they been honestly administered. Thus they cost the taxpayers far more than the state received and of the difference a good part was sheer futile waste. There was, besides, extensive and occasionally cruelly wanton misuse of public funds.⁷ Yet while the total income or outgo of the state for any set period eludes probable estimate there seems no reason to think that the public need ever have been overburdened. There was, indeed, no consistent effort to balance revenue and expense. Thrifty rulers accumulated surpluses, reckless successors squandered them. Diocletian brought all state revenues under imperial control legally; practically they had long been so.⁸ The sources were still in large measure what they had been under the republic. Much the largest item was the *tributum soli*, either a fixed part of the product of the soil; *vectigal certum*, or a commutation of this for a fixed money payment; *stipendium*, which the municipia had often found it preferable to assume with results

⁶ Seeck, II, 182-190. ⁷ Seeck, II, 156 ff., especially 163, 188, 280 and 335.

⁸ Seeck, II, 250 ff., and *Schatzordnung Diocletians*; Bury: *Later Empire*, II, 324, note.

most embarrassing to the state through the progressive debasement of the coinage.⁹ Italians did not pay this tax till Diocletian's day. Romans who paid taxes only indirectly till Galerius' time (305-311) got subsidies besides even in the fourth century.¹⁰

The state got a considerable income also from the salt monopoly and some perhaps from that of minium¹¹ as well as from the exploitation, direct or indirect, of its lands and mines and of various franchises. The imperial office carried with it title to the income of large estates, *res privatae*. At need much was got from the plundering of temples and from wanton confiscations, notably under Maxentius and Maximinus.¹² After Diocletian various forms of poll or capitation taxes begin to appear. Effort was made to reach through their employers those with little or no possessions but their arms, but as usual there were class exemptions, especially for veterans, and many local or racial distinctions. There were capitations also for slaves and for cattle.¹²

By the time of Constantine all these capitations had become little more than modes of assessing a general land tax, *jugatio*. But the effect was still not alone to burden agriculture inequitably but to keep lands of medium grade out of cultivation or to subject the land to what would normally have been some less productive use in order that the fields might elude the higher ranges of taxation.¹³

Attempts to supplement and equalize the *jugatio* by occupation taxes on city dwellers were tardy and at first inadequate, though some services which would now be public charges were then customarily assumed by corporations of artisans who were remunerated, at first individually, later corporately, by privileges, immunities and exemptions. Alexander Severus seems to have attempted a trade tax, *vectigal artium*, on producers of certain luxuries,¹⁴ a levy later made general. Caligula had long before, it

⁹ Seeck, II, 218 ff., 252-267.

¹⁰ Seeck, I, 76.

¹¹ Cagnat, 237, 244.

¹² Seeck, I, 100, 142.

¹² To distinguish between *capitatio plebeia*, *humans* and *animalium* is often difficult. Seeck, II, 263 ff.; Leo, 29, note; Appian, *Syr.*, 50.

¹³ Thibault, 7, 33, 40; Seeck II, 267 ff.

¹⁴ Lampridius: *Vita Alex. Sev.*, XXIV, 5; Hopkins; *Life of Alex. Sev.*, 192 ff.

was said,¹⁵ tried to collect a prorated tax on the earnings of prostitution and Vespasian taxed tanners for the use of urine, presumably that of camels in the caravan stations, then in high esteem for the bleaching of woollens.¹⁶ Galerius through his Cæsar Severus introduced a sort of income tax for traders and artisans based on five-year appraisals, with threats of scourging and torture for false returns.¹⁷ The inheritance tax was itself an inheritance from the early empire.¹⁸ It had been five per cent. for all heirs but the nearest kin and applied to all property above 100,000 sesterces, never quite \$5,000. There were quite elaborate provisions for calculating the present value of contingent and terminable interests. Caracalla doubled this tax and withdrew the exemptions. Credit for its repeal is variously claimed by panegyrists of Diocletian, Constantine and Justinian. From republican days came also a manumission tax of five, later ten per cent. on the value of slaves set free. There was also a slave-sales tax of four per cent. and a one per cent. tax on auctions and other sales, occasionally increased and finally abolished by Anastasius I, as was also the similar *chrysargyron* by Irene.¹⁹

More important than these were the transit and port-taxes, *portoria*, on goods passing the frontier of the empire or the bounds of its fiscal divisions. In early days the rate had been normally 2.5 per cent. *ad valorem*, but it might rise even to 25 per cent. as at Red Sea ports on the preciosities of Arabia and India, with a like tax on the same goods if they passed beyond the Nile. An inscription at Zarai in Africa²⁰ suggests special tariffs for special wares, and as there were many tax boundaries goods might bear multiple charges before finding a market. On the other hand, wares not meant for trade, agricultural tools, cattle, and slave laborers were at times at least exempt from *portoria*.²¹ Smuggling was as old as the tariff. Custom officials had abused their powers in petty ways and provincial

¹⁵ Suetonius: *Vita Cal.*, 40.

¹⁶ Correra, p. 76.

¹⁷ Seeck, II, 277 ff.

¹⁸ Cagnat, 175 ff.

¹⁹ Cagnat, 153 ff., 227; Correra, 65 ff.; Bury: *Eastern Empire*, 3.

²⁰ *Corp. Inscr.*, Lat. 4508.

²¹ *Codex Theod.*, II, 30, 1; Cagnat, 105 ff.

governors in large ones from of old.²² Trade must also have been vexed by local exemptions and rights of local taxation such as had in earlier days been enjoyed by Herod in his kingdom and by Palmyra in its prime. Egypt had traditionally and legally a place apart. Emperors laid quite arbitrarily special taxes on its products, paper, glass, linen, tow, when these were exported to Italy, although it is not clear that, even in this case, there was any thought of protecting Italian manufacturers in their home market. On the whole, it does not seem that in the early empire the *portoria* when honestly administered were ever felt to be burdensome, though they were high enough to justify devices for through routing, corresponding roughly to our transit in bond. From the close of the second century, however, as other springs of revenue began to flow sparsely, rates were progressively raised till in the course of the fourth century they came to prohibitive levels. With the strangling of commerce through this and other causes revenue from *portoria* must have practically ceased by the death of Theodosius.

The treasury profited also from tolls for the use of bridges and roads,²³ from market dues and from fees exacted from damages recovered by law-suits, and for special services, from treasure-trove, unclaimed estates, confiscations, fines and forced gifts. There were sometimes stamp-taxes, too, as by Alexander Severus on gold and silver plate and glass and by Diocletian on fine linens. Later arbitrary levies, *indictiones*, laid on selected provinces, nominally for their defence, became a very dreaded oppression.

Pertinax was the last emperor to make effective head against mounting charges. With Caracalla and the end of the second century bankruptcy had become chronic. The devices by which it was sought to meet successive crises and the results, social and economic, of the experiments are of peculiar interest. Even Christian charity and liberality as practised by Gratian, the Valentinians and Theodosius became occasions for new taxes and new exemptions.²⁴ The easiest, most general and most fatal recourse

²² Cagnat, 129 ff.; and 133 f.; Plutarch: *De Curiositate*, 7; Cicero: *De Lege Agraria*, II, 23, 61, and *In Vat.*, V., 12.

²³ Cagnat, 140 ff.; 143 ff.; 235.

²⁴ Seeck, II, 355.

was to depreciation of the coinage,²⁵ of which it may suffice here to say that for considerable periods it reduced traders to reliance on barter and scales. First shall be noted levies in kind, then taxes payable in money or bullion, then taxes in services, and lastly the tax-eaters of the bureaucracy and the court and the burden of their supplementary exactions.

Taxes in kind had originally been some fixed though not uniform part of the product of the soil, from which Italy and some favored provincial municipia enjoyed up to Diocletian's time certain exemptions.²⁶ Of grain the toll was for Africa a fifth, for Sicily a tenth, for some other provinces a seventh. Fruit trees and pasture land were laid under similar contribution. The actual yield varied naturally with the season, so that the state to get a dependable revenue farmed the tax and, of course, paid a high price for the insurance, even where the contracting *publicani* were intelligently honest. To keep the right of exploitation at home local authorities had been of old wont to bid for the taxing right and had generally secured this by the time of Hadrian. He introduced assessment on valuations to be revised at fifteen-year intervals. The local decurions then became the natural agents for collection.²⁷ It was often more convenient for them and more acceptable to the state to commute the cumbersome delivery of the land produce for a money payment. Where this was not done the decline in population and security and production made a fixed payment in kind a crushing burden. On the other hand, where there was commutation for a fixed sum in money the debasement of the coinage had by the middle of the third century so far outrun the falling off in population and production that the local burden became trivial and the result for the treasury illusory. Thus debasement devised to relieve the imperial finances cut off the most reliable part of the revenue. It was then demanded that where the contract called for a sestertius the collectors should exact a double-denarius, nominally eight-fold. This not sufficing, the *capitatio terrena* and the other capitations

²⁵ *Ibid.*, 191-245.

²⁶ *Ibid.*, II, 143.

²⁷ On municipal financiering, consult Seeck, II, 161 ff., and especially 221 ff., 273 ff.

were added and as this did not fill the void indictions, which had once been quite exceptional levies to tide over crises or meet immediate perils, were made a constant resort at the emperor's discretion, for whatever products or services officials might anticipate they would require, as of food, clothing, arms and transportation.²⁸ To put themselves on the safe side generals and governors naturally set their demands higher than their real needs.

Thus there was always waste. But what was worse, the indictions could not be foreseen and provided for. Thus enterprise was discouraged and business held in suspense. Moreover, the indictions were not distributed equitably between districts or even between municipia. Hence jealous recriminations and suspicions of favoritism. Further, the levies were not equitably collected. The man without political influence had to bear part of the burden of a favorite of the court or of fortune.²⁹ Yet however ultimately ruinous, the indictions were so convenient for improvident officials that by the end of the third century taxes in kind had come to make up much the larger part of the revenue. Soldiers were then paid almost wholly in supplies figured at conventional prices. Their money wage was little more than nominal, and supplemented by recurrent gifts, *congiaria*, voluntary only in name. The allowance in kind now went by the name of the old grain ration at Rome, *annona*. Multiple *annonæ* were accorded to those of higher rank, with corresponding allowances of table silver, slaves and even female attendants.³⁰ Thus the state wasted its substance to save its ready money, a recourse to which it had forced itself by reckless trifling with the coinage. From Diocletian on, then, indictions became the mainstay of imperial finance. It would have been hard to devise an economically worse one. Some attempts at equalization were made. Where the *tributum* was in kind the indictions were made lighter than where it was in coins now counted bag-wise in *folles*. But city folk

²⁸ Seeck, II, 223, 250 ff., 276, 284, 286-293.

²⁹ *Ibid.*, II, 275, 294.

³⁰ *Scriptores Historiae Augustae*, Claudius, 14, Probus, 5, Aurelius, 12.

still had an advantage over farmers and the Romans were parasites on both.³¹

Another curious effect of the debasement of coinage on agriculture had hardly begun to show itself till the collapse of the empire. Farmers who could pay taxes in kind and supply their outside needs by barter suffered least either from the scarcity of specie or the absence of dependable coins. The larger landlords, if they were not powerful enough to elude or challenge full assessment and collection, were harder pressed. They raised less per laborer or per acre, they had to pay on uncultivated land, they could not reduce, as fertility might decline, the number of cultivators, tenants, serfs or slaves, once they had become inalienable from the soil. At the close of the united empire, therefore, there are signs that small holdings were once more increasing in number and that the crafts, prostrated by the gild system, were beginning to revive in the eastern, and to extend their activities in the western cities. The artisans and traders had, of course, been originally hardest hit by the vagaries of the coinage. What financial crises, what shattering of credit, what opportunities for the adventurer and the knave the generations of instability in the circulating medium must have produced passes imagination. Debasement of the coinage may have seemed to the rulers the sole refuge of the state, but it was an exit by the road to ruin.³²

Every attempt to improve the methods of assessment of land taxes brought with it some new phrase of economic ill. Diocletian, always a restless and often an ingenious innovator, introduced in 297 a five-year capitation assessment³³ which should take in not alone the producing owners but also their retainers under leasehold, their serfs, coloni and slaves. Arable land was now to be classified and taxed by units at widely differing rates, the

³¹ Seeck, II, Chap. 3, Sect. 4-6, exhibits the successive steps of this taxation; Dill, *Western Empire*, Book III, its results. The chief source-book throughout is the Theodosian Code, supplemented from the imperial *Novellae*; Salvianus, *De Gubernatione Dei*, and the epistles of Symmachus and Sidonius.

³² Salvioli treats this matter most fully. See also Seeck, II, 205 ff., 288 f. and 305.

³³ Seeck, II, 263 ff.

levy to be paid in produce at conventionally fixed prices. Later an option was given to pay in coin, which proved in practice a discrimination against the small free cultivator, already oppressed. In the Diocletian reckoning twenty *jugera* of the best arable was to be held equivalent to five *jugera* of vineyard and either as equivalent to one man or two women, a striking evidence that population had already become sparse.³⁴ Thus a peasant farmer, renter or owner, working with his family, would pay in capitations relatively much more than the landlord who farmed with unmarried hirelings or slaves. The peasant had naturally less voice with local or imperial officials to get his assessment reduced or remitted, and he had no hope to defy the rigors of the law. The classification of holdings made through municipal officials, themselves among the assessed, was apt to be careless or even dishonest. The amount collected was, perhaps, not excessive, had assessment been equitable and free initiative left to cultivators to use their land to the best advantage. The levy became difficult or impossible of collection owing to lightly accorded exemptions to such as by fair means or foul could secure an imperial sinecure as well as through evasions by the powerful gained from official fear or favor.³⁵

The assessors suffered with the assessed. The total of the tax was distributed among the municipia, roughly, according to the totals of their acreage and capitations. It was then distributed among the individual taxpayers by the decurions.³⁷ In the earlier days places in the decurial *ordo* had been eagerly sought even where the acceptance of the office involved large gifts to the city. But inefficiency and abuses in local administration had led emperors even in the first century to appoint '*correctores*' and '*curatores*' as supervisors of city budgets in the interest of the citizens.³⁷ These supervisors presently became masters. Loss of local independence brought loss of local pride. The energetic and politically ambitious now sought to exchange once coveted municipal offices for imperial functions, the more

³⁴ Seeck I, 338-390, and II, 222 ff., shows how frequent were the complaints of race suicide since the second century, and even before.

³⁵ Seeck, I, 327 ff.; also 275 and 294. ³⁶ *Ibid.*, II, 273 ff. ³⁷ *Ibid.*, II, 170.

as the imperial civil service in its higher ranks carried exemptions from decurial taxation and from duties which now brought neither power nor honor to outweigh responsibilities even then threatening to become burdensome.³⁸ By the end of the first century it seemed necessary to make assumption of the decurial office obligatory on the nominee. In the second century the decurial charge had become so dreaded that to widen the range of selection cities sought to get their citizen lists compulsorily extended to resident aliens and rural tributaries. Under Constantine wealthy women and child heirs were also pressed into the *ordo*. This system of tax collection was endured till about 500. In the East Anastasius I abolished it, but the collection through '*vindices*' seems to have brought no real relief.³⁹

While taxable resources and local power of recuperation were being thus seriously impaired the situation was made worse by the intervention of the *curatores*. These imperial inspectors, at first Roman nobles but presently appointed from among local politicians, found occasion to interfere in city business, while any good initiative on their part was apt to be hampered by the provincial governors, whose districts had been made so small by subdivision that they had ample leisure to 'guard the guardians', and thus, where there was concordant corruption, could share in the spoil.⁴⁰ Hoping to check this multiplication of abuses Constantius II in the mid-fourth century superimposed on the old officials a '*defensor senatus*' for each province, who under Valentinian I was followed in each province by a '*defensor plebis*' for each municipality.⁴¹ These, when once they had crowded the *curatores* out of their functions, became in their turn so inefficient and corrupt that Theodosius toward the close of the century tried to reform the office by making it elective, whereupon it became like the decurial, a burden without profit, honor or power.⁴² The actual leadership in the cities then fell to the bishops. How these might sometimes be selected with this

³⁸ *Ibid.*, II, 167 ff.

³⁹ For the development and documentation of municipal financial administration see Seeck, II, 145-190, 273 ff., 314 ff.; Bury: *Later Empire*, I, 302.

⁴⁰ Seeck, II, 59 ff.

⁴¹ *Ibid.*, II, 173 ff.

⁴² *Ibid.*, II, 181.

primarily in view and how bishops exercised this trust can be seen in the case of Bishop Ambrose at Milan, and of Bishop Synesius at Ptolemais. It appears again in another way in the case of Athanasius, who in the period of his triumph at Alexandria issued an indiction for vestments and undertook to collect the assessment from his ecclesiastical adversaries.⁴³ Later one may observe the citizens of Thessalonica at a siege confiding the keys of the city to their bishop rather than to any civil or military officer and may note how for a generation, from 453 to 482, Severinus earned the repute of sanctity as almost the sole bulwark of order in Noricum.⁴⁴

As for the taxpayers, the defence they most needed from the third century onward was from their own decurions. Though largely superseded in their municipal functions the wealthier among the assessors and collectors of the imperial revenue from *tributum* and indictions were from Caracalla's time becoming a caste which was largely successful in apportioning among its own members the often extensive municipal rural domains.⁴⁵ Thus each decurion of commanding position was in a way to become a petty tyrant of his fields at the expense of his less fortunate fellows while a network of tiny lordships was over-spreading the country. To make their towns market centres, to stimulate trade and industrial life was for such officials a secondary interest to their concern for tax exploitation and evasion. Their self-seeking was bitterly visited on their grandchildren. For as collections became difficult the decurions were made personally responsible for the taxes of their districts and conditionally also for one another. By the fourth century the taxes had become uncollectably high. Edicts in 325 and 332 made the decurial charge unescapably hereditary and forbade any person capable of assuming decurial functions to remove from his city or any cultivator from his land, so that the expected income might not fail the state, whatever the cost or sacrifice

⁴³ *Apologia cont. Arian.*, 60. See also Seeck, III, 440.

⁴⁴ *Epist. Synes.* (*Migne Patrol. Graec.*, Vol. 66), Nos. 2, 44, 47, 57, 58, 72, 73, 77, 79, 89, 107; *Codex Theod.*, IX, 3, 7; Seeck, II, 175-181; V, 221 ff.; Crawford, 215 f., 261-275; Bury: *Later Empire*, I, 267, 285 ff.

⁴⁵ Seeck, II, 182 ff. and 297 shows the stages of this development.

to the taxpayer.⁴⁶ Constantine sought to force ownership of land on persons who seemed able to pay the charges incident to holding it.⁴⁷ His sons tried for a time to compel decurions who had procured exemptions to return to their duties, yet by 350 Libanius says that the senate of Antioch, which once had numbered 1,200 proud citizens, counted a bare sixty. Valentinian I, usually averse to extreme measures, in desperation once decreed that landholders in arrears of taxes might be executed, and Theodosius, after seeking to spare decurions from degrading punishments, at last decreed that they should be scourged if they did not pay and even denied them asylum in the churches.⁴⁸ If their entire estate did not suffice for the tax they should be tortured till sympathizing relatives or friends might be moved to make up the sum.⁴⁹

In their desperate case some decurions took to the army till this refuge was legally closed to them.⁵⁰ Others took to the woods and brigandage, where they might find already gathered the more energetic of the peasants, serfs and slaves whom they had been constrained to oppress. Still others sank into the urban proletariat, mingled with the ranks of invaders from the east and north or even escaped, town-wise at times, over the border to the tenderer mercies of the barbarian rather than try further to pay Theodosian taxes.⁵¹ Marjorian, a relatively energetic emperor, in a Novella of 458, Title 7, Section 7, expresses a grieved indignation at men *qui nolunt esse quod nati sunt*, that is, who were not "content with the state into which it had pleased God to call them." But the yoke was too grievous. Lack of labor, even more than the progressive exhaustion of the soil led in the fourth century to the abandonment of large tracts of land still un-

⁴⁶ *Ibid.*, II, 317, 321 ff.

⁴⁷ *Ibid.*, II, 297.

⁴⁸ *Codex Theod.*, IX, 45, 1-3; X, 1, 3; X, 16, 4; XII, 1, 117; Seeck, II, 298; V, 175, 504.

⁴⁹ On decurial abuses and abuse of decurions see also *Codex Theod.*, VII, 19, 3; XI, 1, 31; 7, 20; 8, 3; 16, 3; 16, 4; 16, 11; XII, 173; XIII, 11, 4; 11, 13; Ammianus, XXVII, 7, 8; Zosimus, XIV, 16, 1; Seeck, IV, 43, 398; V, 13, 175, 504.

⁵⁰ *Codex Theod.*, XII, 1, 13.

⁵¹ Ammianus, XIX, 11, 3; XXX, 5, 6; Eusebius: *Vit. Constantini*, I, 13, 3; Salvianus: *De Gubern. Dei*, V, 37; Zosimus, IV, 31, 5; 32, 3; *Codex Theod.*, XII, 1, 186, and often.

vexed by civil war or invasion. Thus in 395, the year of the death of Theodosius imperial surveyors reported an eighth of the area of Campania, once a garden spot, untaxable because abandoned. Taxation, having first destroyed the elasticity of the revenue, was now drying up its sources altogether.

In the West the cities drew broken men from the farms into their submerged proletariat, while large landlords showed a disposition to move out of the cities and live on their country estates, that so far as possible they might evade municipal burdens and taxes. In Asia, Egypt and Africa, where the imperial government had become laxer, landlords had yet another motive for residence on their estates, since by the promise of their powerful protection they could attract tenant serfs in defiance of law from public domain to private lands, though, here too, these fugitives soon became legally attached to the soil they tilled, marketable with it, and objects as well as subjects of taxation.

Thus in the fourth Christian century conditions in the East were, as Rostowzew has observed, curiously reproducing those of the fourth pre-Christian century, with outlawry the tiller's alternative to serfdom. The inexorable trend of economic development had overturned the well-meant efforts of Hadrian and his emulators to raise up a peasant tenantry. From Caracalla's time onward the tendency was for the central government in its eager necessity to press for the cultivation of the largest possible area. It was thus led to turn to capitalists, who alone had means to clear new lands or to restore abandoned fields, which the state now practically surrendered any claim to recapture. Local administrations had the same motive as the imperial fisc, and their officials were as open to illicit influence. By the end of the fourth century in the West and to a yet greater degree in the East vast tracts, populated by essentially feudal serfs, were in a fair way to become the counties, duchies, principalities even, of the early middle age. Of this the basic cause was the mode of imperial taxation.⁵² And yet the resilience under heavy and at times harsh taxation of taxpayers in the East from Justinian to Basil sug-

⁵² Rostowzew, especially at 371 ff. and 392 ff.

gests that Fustel's milder judgment of the Colonnate may have been under some conditions justified.⁵³

Of taxes levied in specie, otherwise than as a commutation of taxes in kind, information, though not scanty, is indefinite and defective. A tax on auction sales, *centesima rerum venalium*, had been intermittently collected up to the time of Constantine, there was a *fiscus Judæus*, some special tax on Jews, Caligula made some experiments in trade license taxes,⁵⁴ and the *aurum negatiarorum* of Alexander Severus⁵⁵ may well have had a similar character. Galerius issued indictions for bullion with crass indifference to the convenience of the assessed. Maxentius substituted for this crudity a system of forced gifts from those supposed to have money. Constantine, spreading the net wider and contracting the meshes, imposed a *collatio lustralis* covering all gainful occupations with a levy graded according to capital employed and annual overturn. The tax recurred at frequent though uncertain intervals, and had exemptions as inequitable as its assessment.⁵⁶ The need for cash was met also by confiscations, inheritance taxes, absorption of intestate estates, and under Constantine by a graded levy of from two to eight litras of gold on those whose estates brought them within the senatorial census.⁵⁷ Constantius imposed a *collatio donatorum*, an extra tax on imperial gifts. There was also a sort of free-will *aurum oblativum* and for cap-sheaf the *aurum coronarum*, nominally a spontaneous joy-crown from a grateful city, such as the 2,822 received by Cæsar at his triple triumph, which the thrifty and provident Julius had consigned to the melting-pot and the soldiery. Later the gift became first expected, then demanded on multiplied and often frivolous pretexts, with intimation that the cost of manufacture might be spared and the 'crown' be sent in bullion. The same term was employed, with like irony, for involuntary offerings imposed on decurions, a last straw added to their overwhelming burdens.⁵⁸ Later various *collationes* came to be known in the East as *chrysargyron*. Their abolition

⁵³ Fustel, I-186, especially 70-86.

⁵⁴ Suetonius: *vit. Cal.*, 40.

⁵⁵ Lampridius: *vit. Alex. Sev.*, 32.

⁵⁶ *Codex Theod.*, XIII, 1; Thibault, 86-93; Seeck, II, 281 f., and '*collatio lustralis*' in Pauly-Wissowa.

⁵⁷ Thibault, 76 ff.

⁵⁸ Thibault, 73 ff.

by Anastasius I is counted him for righteousness.⁵⁹ In the West they survived the empire to vex the subjects of the Ostrogoths. In earlier days the main source of bullion had been the mines, but the normal exhaustion of veins, the blight of coerced labor, the interruption and abandonment of workings exposed to barbarian incursions had dried up or shut off most of this supply after the Marcomanni Wars. At almost all times the export of specie seems to have exceeded the import. But the falling off of all commerce since Commodus' day made this but a small factor.

At most times the primary need of gold by the emperors was to satisfy, or rather to allay, the greed of an insolent soldiery. The very fashions of minting, with rings and eyelets and careless weighing, betray the festive purpose. But Constantine gathered bullion for better use also. He sought to reintroduce a reliable standard gold coin, the *solidus*, and so far as this was accomplished the tax on trade may well have justified itself to the traders. It is significant in this connection to note that even before debasement had become gross and palpable Germans across the border would accept in trade only denarii bearing a republican stamp.⁶⁰

Taxation in services, at first hardly felt as a burden, became at last the greatest curse of all. From of old government at Rome acted through contractors wherever possible. It was natural therefore that early emperors should arrange to get certain services at the price of privileges and immunities granted to men organized in guilds for this purpose, notably, in connection with the grain supply for Rome and later Constantinople, by unions of shippers, freight handlers, warehousemen, millers and bakers.⁶¹ They sought also to get some sort of fire-protection by favors to the builders and to the makers as *centones*, a sort of blankets, then in favor for smothering fires.⁶² In general the early em-

⁵⁹ Zonarius, XIV, 3.

⁶⁰ Tacitus: *Germania*, 5.

⁶¹ *Codex Theod.*, XIII, 5, 1; XV, 14, 4.

⁶² Pliny the Younger's correspondence with Trajan, *Epp.*, 33, 34, shows that Nicomedia, then a great city, had no fire organization whatever. Constantinople had none of a public kind as late as 465. Seeck, II, 161, 311; Bury: *Later Empire*, I, 232. The epigraphic material for early guilds is collected in Waltzing, III and digested in II, where pages 17, 394 ff. and 474 ff. are of especial present significance.

perors had been averse to trade incorporations on political grounds, recalling perhaps the abuses of them by Clodius and by Milo. But there seems always to have been tacit toleration of guilds that would let politics alone, and before the second century such organizations had become general in all trades, usually with a predominantly religious or festive purpose. Where public services were desired of guilds these were repaid with valued honors, immunities and occasional indemnities. Trajan was first to intervene actively for a more effective organization of bakers at Rome. A cardinal mark of the changing status of guilds is the decree of Marcus Aurelius that they might as legal corporations hold property and receive legacies. Even before that they are found exercising large corporate functions. They had many charitable foundations, estates abroad and sightly buildings at home. Inscriptions tell of some hundred occupations thus organized in the West. The East took less kindly to them.

That guilds could be subordinated systematically to the fiscal needs, or rather convenience of the state, seems first to have occurred to Alexander Severus.⁶³ He made it expedient for all artisans to organize, provided legal counsel for the unions, subsidized guild schools, and as a *quid pro quo* imposed trade taxes for public uses. From this time it is no longer the members but the corporation as such that owes the service and enjoys the privilege. Diocletian went further on the same lines. He found that for shippers membership in a guild had been compulsory for some half century. He extended the compulsion to builders (*tignarii*), bakers, oil-dealers, butchers, timbermen (*dendrophorii*) and carpenters (*fabri*).⁶⁴ What various services he demanded of these guilds does not appear. Later it seems that there might be indictments for almost any kind of labor anywhere and the burdens must have been very onerous, for presently the entire estates of union men were made jointly liable for the fulfilment of guild obligations. Members might apportion the burden among themselves as they saw fit. Compulsion was successively extended

⁶³ Lampridius: *vit. Alex. Sev.*, XXXII, 3; XXXIII, 2; Hopkins, 151 f.; Waltzing, II, 254.

⁶⁴ Waltzing, II, 357-392; Seeck, II, 311 ff. and 264 f.

to one trade after another. With negligibly few exceptions the property of gild members and at length their persons and those of their descendants as well, child or adult, male or female, could elude the burden only by imperial favor or by furnishing substitute or guarantee.⁶⁵ A vivid glimpse of what kind of 'service' might be demanded appears in a chance record of the *nummularii* or *collectarii*, a kind of state bankers to whom Constantine had confided the issue of his new *solidi*. They were to sell these gold coins at a fixed price, *taxatio*, in currency and were to buy the bullion of which to make them on the public exchange, *in foro rerum venalium*, as best they could. Presently the cost of the gold exceeded the *taxatio*. A supplementary grant proved inadequate. Finding, as they say, that they can neither shift the burden nor bear it they apply to Valentinian II to adjust the *taxatio* to the market, with what result is unknown.⁶⁶ The coining gilds at Rome must have had large interests at stake, for it is said that the suppression of a revolt among them cost 7,000 lives under Aurelian.

As burdens grew the desire to escape from the unions became as general and demoralizing as was that to elude the decurial office or the charges incident to peasant farming or tenantry.⁶⁷ Augustine as Bishop of Hippo refused to accept the bequest of the estate of a shipper. The incidental risk was too great, he thought.⁶⁸ Fraud in bankruptcies was countered with a law making the charge inseparable from the property by whomever held, and by forbidding the bequeathing of it outside the gild. In 334 Constantine proposed to kill those who deserted gild obligations, and also at times resorted to forcible recruiting of the ranks from *vacantes*, *otiosi* or *vacui publico officio*, that is, in effect, any not already among the exploited or the exploiters. It had been already decreed in 315 that in an emergency forced transfer of members might be made from one gild to another

⁶⁵ *Codex Theod.*, XI, 16; XV, 18, show the variety of services asked; Seeck, II, 311 ff., with accompanying references shows the development of the hereditary idea. See also Seeck, II, 250 ff.

⁶⁶ Waltzing, II, 231, f., and also 171 f., 212 ff., 268 ff.

⁶⁷ Seeck, II, 327 ff.

⁶⁸ *Opera* (Migne), V, 2, Col. 1572; *Sermo*, 355, Sect. 4.

and back again. Sometimes strangers and convicts were compelled to enroll.⁶⁹ Of course this involved decay in industry and the arts, for it implied contempt for both. Underproduction became the rule and more monopoly seemed the only remedy.

The development was not continuous, nor always conscious. There were eddies in the tide. All gilds were not treated alike. The edicts show both opportunism and favoritism. But their general trend is unmistakable and is well summed up by Waltzing:—

“The state first laid hands on property. When men sought to alienate or renounce their patrimonies the state was constrained to lay hold of persons and, to secure the recruiting of the gilds, to retain the children as well. This rule of heredity once established was applied to all *collegia*, even to those in which the patrimonial bond had never existed, as also to all conditions, even outside the gilds. Necessity forced the state to confiscate the liberty of its subjects and made itself felt at every step in the social scale.”⁷⁰

The desperate state of the finances after Constantine seemed to forbid alleviations of any kind, except indeed such as emperors might grant in individual cases for the benefit of the Church or of some rich man who had gained influence through favor, deception or corruption.⁷¹ It can hardly be reckoned an alleviation that Honorius, following the example of Valentinian, should exempt these artisan-serfs from military service. They were likely to be more amenable without military training. But they might now be dragged to the workbench, as a slave to his *ergastulum* or a peasant to his plough, and to strike was of course a crime, although bakers at Magnesia and masons at Sardis seem at least once to have been goaded to defy the law.

The caste system, devised to assure a uniform revenue defeated itself by paralyzing production and so contributed essentially to the collapse of the empire. It brought affairs to a pass where government no longer justified its political existence. The landlord and the money-lender, the soldier and the bureaucrat,—

⁶⁹ *Codex Theod.*, XIII. 5, 2; Waltzing, II, 332 ff.

⁷⁰ II, 310.

⁷¹ Waltzing, II, 312-319; Seeck, II, 329 ff.

and the barbarian settlers, the *laeti* and the *foederati* whom none dared coerce,—alone were free.

As with the decurions and the farmers, so here the traders and the artisans out of whom all spirit of initiative and courage of adventure had not been crushed took to the monastery or the hermitage, to the hills and to brigandage, to vassalage under the great landlords whose power promised protection, or seized the occasion of hostile invasion to join the enemy. Fierce are the fulminations against any who should aid or harbor the fugitives, although in a decree of 395 a gild member is reckoned as worth but a fifth of a decurion.⁷² Every corner of the Roman world was to be searched to recover the runaways.⁷³ That industry might not collapse altogether the authorities were increasingly constrained to undertake it on public account, as they had done the mines. By the death of Constantine the state had acquired a practical monopoly of metal working and of weaving and maintained large factories and foundries in all parts of the empire.⁷⁴ In other trades the artisan had become little else than a civil functionary, responsible for a fixed output.

The development of the service taxes had effects on commerce and on internal trade by land no less deadening than the gild regulations on industry or than serfdom on agriculture. Notable among vexatious oppressions were the charges imposed arbitrarily for quartering and entertainment of the emperor's high officials on their journeys. An officer might select half a house at his pleasure, a soldier had the second choice of a third of one.⁷⁵ Taxes in kind had not only to be furnished where produced; they must be delivered where called for. This also added greatly to the burden of the taxpayers and especially of the smaller farmers. It has been reckoned that to haul his tax for fifteen miles would practically double the small cultivator's burden.⁷⁶ Local bodies were called on not only for the maintenance of high-roads but also to furnish such horses and beasts of burden as might be needed for government transportation,

⁷² *Codex Theod.*, XII, 1, 146. ⁷³ *Ibid.*, X, 19, 5. ⁷⁴ Waltzing, II, 232 ff.

⁷⁵ *Codex Theod.*, VII, 8, 16; *Codex Justin.*, XII, 45.

⁷⁶ Salvioli, 293; Seeck, II, 285-293.

civil or military. This brought inevitable waste through over-driving, lack of care and interruption of tasks which the animals normally performed. Inevitably, too, the burden was very unequally distributed. On main lines of movement it was a crushing load until in the sixth century general impoverishment led to the practical abandonment of the post routes, *cursus publicus*, and with these of the upkeep of the roads which once had been the main bonds of the empire. The most fatal blows to the system were dealt by Justinian's fiscal tyrant, John of Cappadocia.⁷⁷

An indirect form of service tax was the binding of farm labor to the soil, as devised, alike for peasant and slave, by Diocletian, with private prisons, *carceres privati*, for sanctions. Before the end of the fourth century this form of farm labor had become normal. After 332 land could not be sold without the serfs attached to it⁷⁹ and by 382 any beggar or tramp might be forcibly and permanently tied to some holding. Even the nominally free *colonus* might not seek a new landlord, who in his turn was pledged to see that the due quota of army recruits was forthcoming from the youth, *adcrecentes*, of his 'vocal tools'. That this transformation of a large part of the population of the empire into serfs of the imperial treasury was due to fiscal motives is indicated by the fact that where, as in Palestine, there was no capitation till about 383 the peasantry had free movement still.⁸⁰ Yet so ingrained had subservience become throughout the empire that this great constitutional revolution and social retrogression to a society based on caste came without audible protest, and a corner-stone of the future feudal system was laid without remark or observation.

Fatal as this institution was to progress of any kind, agricultural, economic, social or political, it offered fiscal convenience, which sufficed to secure its application throughout the empire. The same motive led to adaptations of it in the army and all essential trades. Thus by adding new rigidity to an already fettered society it hastened political dissolution. Much

⁷⁷ Bury: *Later Empire*, I, 336 f.; "*Cursus Publicus*", by Seeck in Pauly-Wissowa.

⁷⁹ *Codex Theod.*, V, 9.

⁸⁰ Seeck: *Schatzordnung*, 282-317.

of the evil may well have been unavoidable, in view of the way in which the empire was made up. It had extended its borders so rapidly that its political development had far outstripped its powers of assimilation, social or economic. A few not very extensive or industrially advanced districts had been called on to cope with vast stretches of populous but socially undeveloped country, which called for more and better industrial organizers, administrators, settlers and soldiers for their exploitation, civilization and defence than either the Hellenistic or the Roman culture could supply. In efforts to meet the political demands and the social aspirations implied by this condition taxes and charges on land and on trade were imposed beyond the limit of safety or even of toleration, till the the whole empire and its civilization collapsed under the strain.⁸¹

Turning now to the tax-eaters, it will be found that as the power to pay declined the demand for money increased. For national defence more men were needed as barbarian enemies learned Roman tactics and adopted their arms. The legionaries, too, grew more exacting in largesses as they became less efficient in service.⁸² Recruits from among the growing sons of tenant farmers and serfs who had not yet come to an age to be countable as capitation units proved often too young also for military use. Duly entered on the rolls of the corps for allowances and rations they were often in fact left with their parents to the fraudulent profit of the *magistri militum*.⁸³ Even under the early empire the stock of liquid capital had been impaired to meet growing military demands and still more by application of income to unproductive public works and pageantry.⁸⁴ A great deal more was worse than wasted in feeding and amusing a proletarian rabble in the capitals. After Constantine, moreover, Christian worship and charity made larger demands on the

⁸¹ Rostowzew, 388-389.

⁸² On military inefficiency see Synesius, *Epp.*, 104, 105, 110, 129-b, and especially 122. See also Crawford, 221-228, and Seeck, I, 1-51, especially 30-33 and 49.

⁸³ *Codex Theod.*, VII, 11, 1; Thibault, 43, note 6.

⁸⁴ For Diocletian see Mommsen: *Chronica minora*, I, 148, and Seeck, I, 99; for the greatest spendthrift, Constantine, Seeck, I, 50 (Sources at I, 467 f.); for Maxentius, Seeck I, 99.

treasury than the older cults had ever done.⁸⁵ But it would seem that from Diocletian onward the greatest drain of all was the mounting cost of the court and its swelling army of parasites and bureaucrats, recruited alike from those who sought sinecures for the exemptions from taxation which such offices brought and from those to whom the chief attraction of public office was the opportunities this gave for oppression and speculation.⁸⁶

The humbler of the local assessors suffered, as has been shown, with the assessed. The wealthy who could secure, by fear or favor, imperial appointments found in exemption from taxes their most important remuneration. The pressure of office-seekers, even for the lowest ranks in the bureaucracy, was evidently intense, even desperate,⁸⁷ for the alternative was only a choice of evils,—flight to a city and proletarian beggary, to a monastery or a hermitage, to a life of vassalage or of outlawry. From Diocletian's time onward the number of civil appointees was evidently quite beyond any legitimate need of the service or of the resources of the state. Under him alone the increase is reported as fourfold. Constans sold appointments outright. Theodosius impressed even Zosimus by his weak yielding to office-seekers.⁸⁸

Division of function, duplication of offices, provided the illusion of excuse for being to the sinecuralists of the imperial courts. Constantine deepened the social rift between the tax-consumers and the tax-producers by his creation of a new senatorial order. Everywhere the declining empire shows excessive and self-hampering officialdom. It was the declared policy of Diocletian to control the honor and efficiency of each official by the jealous watchfulness of some other functionary,

⁸⁵ For instance, after his victory at the Milvian Bridge Constantine sent a thankoffering, some \$8,200, to the Bishop of Carthage. Eusebius: *Ecc. Hist.*, X, 6; Seeck, II, 335 f.

⁸⁶ For favors direct and indirect granted to favorites and men of wealth and power see Ammianus, XVI, 5, 15 and 8, 20; *Codex Theod.*, VI, 2, 21; XI, 1, 20 and 26; 7, 4. For further similar references see Seeck, II, 547, and for other instances and comment, Seeck, II, 275, 314 ff.; IV, 33, 43, 398.

⁸⁷ Seeck, II, 333 ff.

⁸⁸ Zosimus, IV, 27-29, and often. See also Seeck, II, 64 ff., 99, 157, 190; V, 179.

by professional inspectors, *agentes in rebus*, or by spies.⁸⁹ There is, indeed, all along recurrent evidence of earnest desire on the part of the better emperors, notably Julian and Valentinian I,⁹⁰ to check office-seeking and to control officials. Theodosius even invited complaints.⁹¹ These at least and doubtless others tried to govern honestly and efficiently, but it is pitifully obvious that the situation had got beyond their control. The tragic struggle of Leptis with Count Romanus has been made familiar by Gibbon.⁹² Similar corruption among officials who had to do with the settling of immigrant Goths, brought across the Danube to save them from the Huns, was apparently the immediate cause of the Gothic Wars of 375 and 382. And yet Valentinian imposed severe penalties on persons or towns that should presume to appeal to him save through the official hierarchy. The career of Rufinus, even under so energetic a ruler as Theodosius, shows a hopeless debasement of statecraft.⁹³ Of what local 'exactores' were capable in usurious exploitation of tax delinquents for personal profit at the expense of the state appears curiously in a Constitution of 415, which, while revealing no sympathy for the debtors, tries to reserve them from private for public shearing.⁹⁴ Occasional risings of harried taxpayers are noted, especially in Gaul and Spain, but with each generation men seemed less capable of reaction to any oppression.

Meantime office-holding itself was tending to become hereditary. Fit candidates were hard to find. Quite inferior men were promoted to provincial governorships by court favor and, at least under Constans and Theodosius, openly for money.⁹⁵ The subalterns of such men appear to have acquiesced in a collusion of division and silence, while emperors imprecated in vain. There were places where men might not

⁸⁹ Seeck, II, 52-109, and under "*agentes in rebus*" in Pauly-Wissowa.

⁹⁰ Gregory Nazianzen: *Orat.*, IV, 63, 64, says Julian dismissed "nineteens" of the civil servants. See also Seeck, IV, 325; II, 295 and V, 14.

⁹¹ *Codex Theod.*, IX, 27, 6; Seeck V, 180.

⁹² Bury's ed., III, 46, ff. See also Seeck, II, 105 ff, and V, 26-29.

⁹³ Seeck, V, 100-134; 13; 267-279.

⁹⁴ *Codex Theod.*, XI, 28, 10; Thibault, 69, note.

⁹⁵ Citations in Seeck, IV, 401 (from Victorinus), and V, 180 (from Zosimus).

even pay their taxes in a way to avoid penalties without bribing the collector to take them.⁹⁶ Fees, denounced by Constantine under Draconian penalties, got presently the sanction of official recognition as of immemorial custom, for instance, the "testimonials of joy" to the peripatetic *agentes in rebus*. Julian made earnest efforts to do away with this abuse and others.⁹⁷ His administration in Gaul and Belgica had proved that it was not the amount of the levies so much as the wasteful method of their collection, the squeezes and peculations of the officials, that were exhausting the state. His attempts to relieve the service of superfluous tax-eaters, to regard the convenience of taxpayers, to favor productive elements in the population and to effect economies in management were full of promise. His death blighted the hope of their fruition and misery dogged the empire to its end.⁹⁸ Wherever by personal supervision an emperor could secure honest assessment and collection prosperity would bloom timidly for a season, as under Valentinian in Gaul, only to be blighted, as under him in Africa, when the imperial eye was turned aside or called elsewhere. It had come to a pass in the empire where there was neither security for property, nor scope for ability, nor safety for honesty within the all-embracing bureaucratic net. Priscus need hardly have been surprised to meet at Attila's Hungarian court a Roman of education who had elected Scythian life partly because, as he told the imperial envoy, the Romans, being less martial, were less secure, but also and chiefly because they were being oppressed by taxes beyond endurance and could put no reliance in the justice of the courts. "The governors", he said, "were ruining the state."⁹⁹ By an oppressive and omnipresent intervention whatever stirrings of initiative and freedom had survived the destruction of home rule in the municipia were thus at last stifled altogether.

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⁹⁶ Seeck, II, 100-102.

⁹⁷ Ammianus, XXII, 4; Socrates, III, 1; Libanius, *Orat.*, I, 190; Seeck, II, 102 ff., 295 f.

⁹⁸ Ammianus, XVIII, 5, 6, 7, 8, 10; XIX, 1, 9; XX, 6; Seeck, IV, 248, 269, 276.

⁹⁹ Bury: *Later Empire*, I, 219.